

5. In the Principal Act, for the Third Schedule the following new Schedule shall be substituted, namely:—

THE THIRD SCHEDULE

(See second Proviso to Sub-section (2) of Section-3)

| Sl. No. | Period/Class of Vehicle | Motor Cycles including Tri cycles, Motor Scooters and Cycles with or without attachment. | Invalid Carriage | |
|---------|--|--|------------------------|-----------|
| 1. | 2 | 3 | 4 | 5 |
| 1. | At the time of registration of new vehicles. | 9% of the cost | 9% of the cost | Rs. 901/- |
| 2. | If the vehicles is already registered and its age from the month of registration is: | | | |
| (1) | Not more than 2 years | 8% cost of the vehicle | 8% cost of the vehicle | Rs. 829/- |
| (2) | More than 2 years but not more than 3 years | 7% cost of the vehicle | 7% cost of the vehicle | Rs. 758/- |

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THE ANDHRA PRADESH GAZETTE

PART IV-B EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 18] HYDERABAD, SATURDAY, JULY 31, 2010.

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS ETC.

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 30th July, 2010 and the said assent is hereby first published on the 31st July, 2010 in the Andhra Pradesh Gazette for general information.

ACT No. 11 OF 2010.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT, 1963.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty first Year of the Republic of India as follows:—

[1]

A. 152-1

Short title and commencement.

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2010.

(2) It shall be deemed to have come into force on and from the 2nd February, 2010.

Amendment of section 3. Act No. 5 of 1963.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the principal Act), in section 3, in sub-section (2),-

(i) for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that in the case of motor cycles with or without attachment, invalid carriages, the tax shall be levied at the rates specified in the Third Schedule,".

(ii) for the third proviso the following proviso shall be substituted namely:-

"Provided also that in the case of Construction Equipment vehicles including Road Rollers, the rate of tax shall be levied at the rates specified in the Fourth Schedule.".

(iii) for the fourth proviso, the following provisos shall be substituted, namely:-

"Provided also that in the case of three or four wheeler motor vehicles including Motor Cars coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all, new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership, the tax shall be levied at the rates specified in the Sixth Schedule:

Provided also that Non-Transport Vehicles meant for carrying persons, owned by Companies/Institutions/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a

seating capacity of (10) ten in all owned by an individual, the tax shall be levied at the rates specified in the Seventh Schedule.".

3. For section 12 of the principal Act, the following section shall be substituted namely:-

"12. Appeal:- any person aggrieved,-

(a) by an order of levy of additional tax imposed under section 3-A;

(b) by an order of levy under section 6; or

(c) by the seizure under section 8,

may within a period of thirtydays from the date of communication to him of the order of levy or the date of seizure as the case may be, appeal to such authority in the manner and on payment of such fees as may be prescribed.".

4. The Andhra Pradesh Motor Vehicles Taxation (Second Amendment) Ordinance 2010 (Ordinance No. 5 of 2010) is hereby repealed."

Substitution of new section for section 12.

Repeal of Ordinance 5 of 2010.

7. In the Principal Act, for the Sixth Schedule, the following new Schedule shall be substituted, namely:-

THE SIXTH SCHEDULE

(See Fourth Proviso to Sub-section(2) of Section 3)

| 1. | 2 | 3 | 4 |
|-------|-------------------------|---|---|
| S.No. | Period/Class of vehicle | Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which does not exceed rupees ten lakhs. | Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which exceeds rupees ten lakhs. |

| 1 | 2 | 3 | 4 |
|----|---|---------------------------------|-----------------------------------|
| 1. | At the time of registration of new vehicle. | 12% of the cost of the vehicle. | 14.0% of the cost of the vehicle. |

| 1. | 2 | 3 | 4 | 5 |
|-----|---|--------------------------|--------------------------|-----------|
| (3) | More than 3 years but not more than 4 years | 6% cost of the vehicle | 6% cost of the vehicle | Rs. 686/- |
| (4) | More than 4 years but not more than 5 years | 5% cost of the vehicle | 5% cost of the vehicle | Rs. 615/- |
| (5) | More than 5 years but not more than 6 years | 4% cost of the vehicle | 4% cost of the vehicle | Rs. 543/- |
| (6) | More than 6 years but not more than 7 years | 3.5% cost of the vehicle | 3.5% cost of the vehicle | Rs. 472/- |
| (7) | More than 7 years but not more than 8 years | 3% cost of the vehicle | 3% cost of the vehicle | Rs. 400/- |

| 1. | 2 | 3 | 4 | 5 |
|--|--------------------------|--------------------------|-----------|---|
| (8) More than 8 years but not more than 9 years | 2.5% cost of the vehicle | 2.5% cost of the vehicle | Rs. 329/- | |
| (9) More than 9 years but not more than 10 years | 2% cost of the vehicle | 2% cost of the vehicle | Rs. 257/- | |
| (10) More than 10 years but not more than 11 years | 1.5% cost of the vehicle | 1.5% cost of the vehicle | Rs. 186/- | |
| (11) More than 11 years | 1% cost of the vehicle | 1% cost of the vehicle | Rs. 114/- | |

6. In the Principal Act, for the Fourth Schedule, the following new Schedule shall be substituted, namely:-

THE FOURTH SCHEDULE

(See Third Proviso to Sub-section(2) of Section 3)

| Sl.No. | Period | Rate of tax on Road Rollers and Construction Equipment Vehicles. |
|--------|---|--|
| 1. | 2 | 3 |
| 1. | At the time of registration of new vehicle. | 7.5% of the cost of the vehicle. |
| 2. | If the vehicle is already registered and its age from the month of the registration is: | |
| | (i) Less than 3 years. | 6.5% of the cost of the vehicle. |
| | (ii) More than 3 years but less than 6 years. | 5.0% of the cost of the vehicle. |
| | (iii) More than 6 years. | 4.0% of the cost of the vehicle. |

| 1. | 2. | 3 |
|---|-----------------------------------|---|
| (5) More than 5 years but not more than 6 years. | 11% of the cost of the vehicle. | |
| (6) More than 6 years but not more than 7 years. | 10.5% of the cost of the vehicle. | |
| (7) More than 7 years but not more than 8 years. | 10% of the cost of the vehicle. | |
| (8) More than 8 years but not more than 9 years. | 9.5% of the cost of the vehicle. | |
| (9) More than 9 years but not more than 10 years. | 9% of the cost of the vehicle. | |
| (10) More than 10 years but not more than 11 years. | 8.5% of the cost of the vehicle. | |
| (11) More than 11 years but not more than 12 years. | 8% of the cost of the vehicle. | |
| (12) More than 12 years | 7.5% of the cost of the vehicle. | |

R. RAMACHANDRA REDDY,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.

| 1. | 2 | 3 | 4 |
|---|-----------------------------------|-----------------------------------|---|
| 2. If the vehicle is already registered and its age from the month of registration; is: | | | |
| (1) Not more than 2 years. | 11% of the cost of the vehicle. | 13.0% of the cost of the vehicle. | |
| (2) More than two years but not more than 3 years. | 10.5% of the cost of the vehicle. | 12.5% of the cost of the vehicle. | |
| (3) More than 3 years but not more than 4 years. | 10% of the cost of the vehicle. | 12.0% of the cost of the vehicle. | |
| (4) More than 4 years but not more than 5 years. | 9.5% of the cost of the vehicle. | 11.5% of the cost of the vehicle. | |
| (5) More than 5 years but not more than 6 years. | 9% of the cost of the vehicle. | 11.0% of the cost of the vehicle. | |
| (6) More than 6 years but not more than 7 years. | 8.5% of the cost of the vehicle. | 10.5% of the cost of the vehicle. | |
| (7) More than 7 years but not more than 8 years. | 8% of the cost of the vehicle. | 10.0% of the cost of the vehicle. | |

| 1. | 2 | 3 | 4 |
|---|----------------------------------|----------------------------------|---|
| (8) More than 8 years but not more than 9 years. | 7.5% of the cost of the vehicle. | 9.5% of the cost of the vehicle. | |
| (9) More than 9 years but not more than 10 years. | 7% of the cost of the vehicle. | 9.0% of the cost of the vehicle. | |
| (10) More than 10 years but not more than 11 years. | 6.5% of the cost of the vehicle. | 8.5% of the cost of the vehicle. | |
| (11) More than 11 years but not more than 12 years. | 6% of the cost of the vehicle. | 8.0% of the cost of the vehicle. | |
| (12) More than 12 years. | 5.5% of the cost of the vehicle. | 7.5% of the cost of the vehicle. | |

8. In the Principal Act, after the Sixth Schedule, so amended the following new Schedule shall be added, namely:-

THE SEVENTH SCHEDULE

(See Fifth Proviso to Sub-section(2) of Section 3)

| 1. | 2. | 3 |
|---------|---|--|
| SL. No. | Period/Class of vehicle | Non-Transport vehicles meant for carrying persons, owned by Companies/Institution/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seating capacity of (10) ten in all owned by an individual. |
| 1. | At the time of registration of new vehicles. | 14% of the cost of the vehicle. |
| 2. | If the vehicle is already registered and its age from the month of registration is: | |
| | (1) Not more than 2 years. | 13% of the cost of the vehicle. |
| | (2) More than 2 years but not more than 3 years. | 12.5% of the cost of the vehicle. |
| | (3) More than 3 years but not more than 4 years. | 12% of the cost of the vehicle. |
| | (4) More than 4 years but not more than 5 years. | 11.5% of the cost of the vehicle. |